

GENERAL FUND  
COMPARATIVE BALANCE SHEETS  
DECEMBER 31, 2004 AND 2003

	2004	2003
<b>ASSETS</b>		
Cash and cash equivalents	\$ 97,002,939	\$ 73,275,133
Taxes receivable - delinquent	6,164,708	6,940,215
Accounts receivable	61,956,493	59,468,364
Estimated uncollectible accounts receivable	(54,527,600)	(52,051,327)
Interest receivable	10,109,826	10,672,282
Due from other funds	12,670,488	11,894,790
Interfund short-term loans receivable	6,483,084	12,727,938
Due from other governments	29,243,387	27,201,631
Estimated uncollectible due from other governments	(296,396)	(313,534)
Prepayments	-	21,116
Advances to other funds	300,000	300,000
<b>TOTAL ASSETS</b>	<b><u>\$ 169,106,929</u></b>	<b><u>\$ 150,136,608</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts payable	\$ 6,735,312	\$ 8,780,408
Due to other funds	3,298,241	5,549,980
Due to other governments	237,475	167,037
Wages payable	11,808,328	10,945,774
Taxes payable	116,537	130,121
Deferred revenues	11,909,880	12,724,298
Obligations under reverse repurchase agreements	9,225,769	14,206,935
Custodial accounts	1,316,926	1,383,682
Advances from other funds	1,500,000	-
<b>Total liabilities</b>	<b><u>46,148,468</u></b>	<b><u>53,888,235</u></b>
<b>Fund balance</b>		
Reserved for prepayments	-	21,116
Reserved for encumbrances	5,100,011	4,930,337
Reserved for advances to other funds	300,000	300,000
Reserved for animal services	401,636	392,096
Reserved for crime victim compensation program	717,003	1,099,902
Reserved for drug enforcement program	38,921	144,028
Reserved for antiprofitteering program	393,047	393,199
Reserved for dispute resolution centers	95,820	113,896
Reserved for inmate welfare	432,734	540,610
Reserved for laptop replacement	310,300	542,059
Reserved for real property title assurance	25,152	25,152
<b>Unreserved</b>		
Designated for capital projects	2,536,115	3,176,234
Designated for reappropriation	1,452,433	399,000
Designated for net unrealized gains	-	1,119,116
Designated for contingencies	15,057,616	15,000,000
Designated for children and family services programs	2,376,274	131,700
Undesignated	93,721,399	67,919,928
<b>Total fund balance</b>	<b><u>122,958,461</u></b>	<b><u>96,248,373</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 169,106,929</u></b>	<b><u>\$ 150,136,608</u></b>